

**Label**

(See instructions on page 21.)

**Use the IRS label.**

Otherwise, please print or type.

For the year Jan. 1-Dec. 31, 2002, or other tax year beginning		, 2002, ending	OMB No. 1545-0074
Your first name and initial <b>ANDREW</b>		Last name <b>COHEN</b>	Your social security number [REDACTED]
If a joint return, spouse's first name and initial <b>RITA</b>		Last name <b>COHEN</b>	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see page 21. <b>3940 MEETING HOUSE ROAD</b>			Apt. no. [REDACTED]
City, town or post office, state, and ZIP code. If you have a foreign address, see page 21. <b>VIRGINIA BEACH VA 23455</b>			You Spouse

**Presidential Election Campaign**  
(See page 21.)

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ►  Yes  No  Yes  No**Filing Status**

1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above and full name here. ►  
 4  Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ►  
 5  Qualifying widow(er) with dependent child (year spouse died ►). (See page 21.)

**Exemptions**

6a  Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a . . . . .  
 b  Spouse . . . . .  
 c Dependents:  

(1) First name <b>CHLOE J. COHEN</b>	Last name [REDACTED]	(2) Dependent's social security number [REDACTED]	(3) Dependent's relationship to you <b>CHILD</b>	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 22) <b>X</b>
<b>ORION K. COHEN</b>	[REDACTED]	[REDACTED]	<b>CHILD</b>	<b>X</b>

  
 d Total number of exemptions claimed . . . . .

No. of boxes checked on 6a and 6b      2  
 No. of children on 6c who:  
 • lived with you      2  
 • did not live with you due to divorce or separation (see page 22)      [REDACTED]  
 Dependents on 6c not entered above      [REDACTED]  
 Add numbers on lines above ►      4

If more than five dependents, see page 22.  
 Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

**Adjusted Gross Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>SEE. STATEMENT. 1.</b>	7      4,600.
8a Taxable interest. Attach Schedule B if required . . . . .	8b	8a      453.
b Tax-exempt interest. Do not include on line 8a . . . . .		9      20,185.
9 Ordinary dividends. Attach Schedule B if required . . . . .		10      197.
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24) . . . . .	<b>STMT. 2.</b>	11
11 Alimony received . . . . .		12      -3,629.
12 Business income or (loss). Attach Schedule C or C-EZ . . . . .		13      358,106.
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► . . . . .	<input type="checkbox"/>	14
14 Other gains or (losses). Attach Form 4797 . . . . .		15b
15a IRA distributions . . . . .	15a	16b
16a Pensions and annuities . . . . .	16a	17
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		18
18 Farm income or (loss). Attach Schedule F . . . . .		19
19 Unemployment compensation . . . . .		20b
20a Social security benefits . . . . .	20a	21
21 Other income. List type and amount (see page 29) . . . . .		22      379,912.
22 Add the amounts in the far right column for lines 7 through 21. This is your total income . . . ►		

23 Educator expenses (see page 29) . . . . .	23	
24 IRA deduction (see page 29) . . . . .	24	4,600.
25 Student loan interest deduction (see page 31) . . . . .	25	
26 Tuition and fees deduction (see page 32) . . . . .	26	
27 Archer MSA deduction. Attach Form 8853 . . . . .	27	
28 Moving expenses. Attach Form 3903 . . . . .	28	
29 One-half of self-employment tax. Attach Schedule SE . . . . .	29	
30 Self-employed health insurance deduction (see page 33) . . . . .	30	
31 Self-employed SEP, SIMPLE, and qualified plans . . . . .	31	
32 Penalty on early withdrawal of savings . . . . .	32	
33a Alimony paid b Recipient's SSN ► . . . . .	33a	
34 Add lines 23 through 33a . . . . .	34	4,600.
35 Subtract line 34 from line 22. This is your adjusted gross income . . . ►	35	375,312.

<b>Tax and Credits</b>	36 Amount from line 35 (adjusted gross income) (Part 3) Pg 2 of 2 . . . . .	36	375,312.
<b>Standard Deduction for -</b>	37a Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here . . . . . ► 37a		
● People who checked any box on line 37a or 37b or who can be claimed as a dependent, see page 31.	b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here. ► 37b		
● All others: Single, \$4,700 Head of household, \$6,900 Married filing jointly or Qualifying widow(er), \$7,850 Married filing separately, \$3,925	38 Itemized deductions (from Schedule A) or your standard deduction (see left margin) . . . . .	38	43,079.
	39 Subtract line 38 from line 36 . . . . .	39	332,233.
	40 If line 36 is \$103,000 or less, multiply \$3,000 by the total number of exemptions claimed on line 6d. If line 36 is over \$103,000, see the worksheet on page 35 . . . . .		SEE STMT 3
	41 Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0- . . . . .	40	NONE
	42 Tax (see page 36). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 . . . . .	41	332,233.
	43 Alternative minimum tax (see page 37). Attach Form 6251 . . . . . ►	42	99,001.
	44 Add lines 42 and 43 . . . . . ►	43	NONE
	45 Foreign tax credit. Attach Form 1116 if required . . . . .	44	99,001.
	46 Credit for child and dependent care expenses. Attach Form 2441 . . . . .		
	47 Credit for the elderly or the disabled. Attach Schedule R . . . . .		
	48 Education credits. Attach Form 8863 . . . . .		
	49 Retirement savings contributions credit. Attach Form 8880 . . . . .		
	50 Child tax credit (see page 39) . . . . .		
	51 Adoption credit. Attach Form 8839 . . . . .		
	52 Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859 . . . . .		
	53 Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify . . . . .		
	54 Add lines 45 through 53. These are your total credits . . . . .	54	
	55 Subtract line 54 from line 44. If line 54 is more than line 44, enter -0- . . . . . ►	55	99,001.
<b>Other Taxes</b>	56 Self-employment tax. Attach Schedule SE . . . . .	56	
	57 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 . . . . .	57	
	58 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required . . . . .	58	
	59 Advance earned income credit payments from Form(s) W-2 . . . . .	59	
	60 Household employment taxes. Attach Schedule H . . . . .	60	
	61 Add lines 55 through 60. This is your total tax . . . . . ►	61	99,001.
<b>Payments</b>	62 Federal income tax withheld from Forms W-2 and 1099 . . . . .	62	313.
	63 2002 estimated tax payments and amount applied from 2001 return . . . . .	63	94,541.
	64 Earned income credit (EIC) . . . . .	64	
	65 Excess social security and tier 1 RRTA tax withheld (see page 56) . . . . .	65	
	66 Additional child tax credit. Attach Form 8812 . . . . .	66	
	67 Amount paid with request for extension to file (see page 56) . . . . .	67	
	68 Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885 . . . . .	68	
	69 Add lines 62 through 68. These are your total payments . . . . . ►	69	94,854.
<b>Refund</b>	70 If line 69 is more than line 61, subtract line 61 from line 69. This is the amount you overpaid . . . . .	70	
Direct deposit? See page 56 and fill in 71b, 71c, and 71d.	71a Amount of line 70 you want refunded to you . . . . . ►	71a	
	► b Routing number ► c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	► d Account number . . . . .		
	72 Amount of line 70 you want applied to your 2003 estimated tax ► 72		
<b>Amount You Owe</b>	73 Amount you owe. Subtract line 69 from line 61. For details on how to pay, see page 57 . . . . . ►	73	4,364.
	74 Estimated tax penalty. (see page 57) 74 217.		

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see page 58)? <input checked="" type="checkbox"/> Yes. Complete the following.		
Designee's name ► PREPARER	Phone no. ►	Personal identification number (PIN) ►	
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature	Date	Your occupation	Daytime phone number
INVESTOR			
Spouse's signature. If a joint return, both must sign.		Spouse's occupation	
SINGER			
Preparer's signature ►	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN ►
Firm's name (or yours if self-employed), address, and ZIP code ► MCPHILLIPS, ROBERTS & DEANS, PLC 150 BOUSH STREET, SUITE 1100 NORFOLK VA 23510	EIN ►	Phone no. 757-640-7190	

JSA 2A1220 1.000 Form 1040 (2002)

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